



Nemaha Board of Equalization Minutes



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AUGUST 8, 2012
County of Nemaha, Nebraska
BOARD OF EQUALIZATION
Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

- 8:00 a.m.
- Call meeting to order by Chairman
 - Open Meeting Laws
 - Approval of Agenda
 - Approval of July 25, 2012 meeting minutes
 - Public Hearing - Motor Vehicle Exemptions
 - Tax List corrections
 - Personal Property
 - Real Estate
 - TERC Board
 - Property Protests
 - 1. Letter from Fankhauser, Nelsen, Werts & Ziskey regarding incorrect assessments on Lots 10-11-19 Glenrock Addition, John & Ruth Henderson
 - Other Business
 - 1. Copies of Commissioner's orders for TERC hearings scheduled for September 24, 2012

Board of Equalization of the County of Nemaha, State of Nebraska met on August 8, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 2, 2012. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:00 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley. Also present: County Assessor Jana Smith and Ron Elliott, County Appraiser.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the July 25, 2012 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to bring off the tabled request from John & Ruth Henderson to have the valuations on Lots 10, 11 & 19 Glenrock Addition to the City of Auburn lowered for the tax years 2008, 2009, 2010, and 2011. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Ron Elliott visited with the board and explained the valuations for these lots were changed in 2012 because the assessor's office used the 'discounted cash flow for assessing new subdivision lots' therefore the valuations for these lots were



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lowered in 2012 and a 2012 Notice of Valuation Change by the Nemaha County Board of Equalization was sent to the Henderson's.

Motion by Bohling, seconded by Hutton to not allow a refund of taxes paid for the tax years 2008, 2009, 2010 and 2011 on lots 10, 11 & 19, Glenrock Addition to John & Ruth Henderson. Roll call vote: Bohling, aye; Hutton, aye Wittmann, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 8:20 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 22nd day of August, 2012.

Joyce Oakley
County Clerk